Mark G. Ledwin, Esq. (ML-6873) WILSON, ELSER, MOSKOWITZ, EDELMAN & DICKER LLP Attorneys for Plaintiff 3 Gannett Drive White Plains, New York 10604

Tel: (914) 323-7000 Fax: (914) 323-7001

Email: mark.ledwin@wilsonelser.com

JUDGE BATTS UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK AMERICAN GUARANTEE AND LIABILITY INSURANCE COMPANY Case No. Plaintiff, VS. GERALD M. LEMUS, Individually, and JOHN R. WATSON, Individually, Defendants.

RULE 7.1 DISCLOSURE STATEMENT

Plaintiff AMERICAN GUARANTEE AND LIABILITY INSURANCE COMPANY ("American"), by and through undersigned counsel, hereby submits the following Disclosure Statement pursuant to Rule 7.1 of the Federal Rules of Civil Procedure:

Plaintiff American is a wholly owned subsidiary of Zurich American 1. Insurance Company, which in turn is a subsidiary of Zurich Financial Services, a publicly traded company.

Dated: June 19, 2007

Respectfully submitted,

WILSON, ELSER, MOSKOWITZ,

EDELMAN & DICKER LLP

Attorneys for Plaintiff

By: <u>/s/ Mark G. Ledwin</u>

Mark G. Ledwin, Esq. (ML-6873)

3 Gannett Drive

White Plains, New York 10604

Tel: (914) 323-7000 Fax: (914) 323-7001

Email: mark.ledwin@wilsonelser.com